

IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND	)	
RICHARD GAVAGHAN, REVENUE OFFICER	)	
INTERNAL REVENUE SERVICE,	)	
	)	
	)	
Plaintiffs,	)	
	)	
v.	)	C.A. NO.
	)	
DWIGHT T. PETERSON, PRESIDENT	)	
PETERSON LAW FIRM, P.C.,	)	
	)	
Defendant.	)	

ORDER TO SHOW CAUSE

AND NOW, this            day of            ,2007, upon the complaint, the Exhibits attached thereto, including the Declaration of Plaintiff Revenue Officer, Richard Gavaghan of the Internal Revenue Service, and upon the motion of plaintiffs' attorneys:

IT IS ORDERED that DWIGHT T. PETERSON appear before the United States District Court for the Eastern District of Pennsylvania, Courtroom            , U.S. Federal Courthouse, 601 Market Street, Philadelphia, Pennsylvania, on the            day of 2007, at            .m., and show cause why an Order should not be entered enforcing the Internal Revenue Summons served on him on March 1, 2007, by Plaintiff Revenue Officer, Richard Gavaghan of the Internal Revenue Service.

IT IS FURTHER ORDERED that a copy of this Order, the Complaint and Exhibits be served upon the Defendant by a Revenue Officer of the Internal Revenue Service on or before the       day of       , 2007.

IT IS FURTHER ORDERED that within       days of service of copies of this Order, the Complaint, and Exhibits upon him, the Defendant shall file and serve an answer, motion or other responsive pleading, together with an affidavit in support thereof.

IT IS FURTHER ORDERED that only those issues raised in the pleadings or motions and supported by affidavit(s) will be considered by the Court on the above return date, and any uncontested allegation in the Complaint will be taken as admitted for the purpose of this enforcement proceeding.

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UNITED STATES OF AMERICA AND	)
RICHARD GAVAGHAN, REVENUE OFFICER,	)
INTERNAL REVENUE SERVICE,	)
	)
Plaintiffs,	)
	)
v.	) C.A. NO.
	)
DWIGHT T. PETERSON, PRESIDENT	)
PETERSON LAW FIRM, P.C.,	)
	)
Defendant.	)

COMPLAINT TO ENFORCE  
INTERNAL REVENUE SUMMONS

For their Complaint, the United States of America and Richard Gavaghan, Revenue Officer, Internal Revenue Service, by their attorneys, allege as follows:

This is a proceeding brought under authority of I.R.C. § 7604(a), (26 U.S.C. § 7604 (a)), to enforce judicially an Internal Revenue Summons issued pursuant to Section 7602 to enable Plaintiffs to prepare a Collection Information Statement for the period January 1, 2006 to January 1, 2007

II.

Revenue Officers are authorized to issue Internal Revenue Summonses pursuant to Section 7602.

III.

The address of the Defendant, Dwight T. Peterson, hereinafter ("Defendant") is 5118 Font Hill Court, Langhorne, Pennsylvania, such address being within the jurisdiction of this Court.

IV.

Plaintiff Revenue Officer is presently conducting an investigation with respect to the collection of the outstanding FICA and Withholding tax liabilities (Forms 941) of Peterson Law Firm, P.C., for the quarters ending 9/30/97, 12/31/97, 3/31/98, 6/30/98, 12/31/98, 3/31/01, 6/30/02, 12/31/02, 3/31/03, 9/30/03, 12/31/03, 3/31/04 and 12/31/04; and the collection of Federal Unemployment tax liabilities (Forms 940) for the years ending 12/31/95, 12/31/01 and 12/31/02.

V.

On March 1, 2007, a copy of a Summons was served upon Defendant, by Plaintiff Revenue Officer, by leaving an attested copy of the Summons to the defendant at his last and usual place of abode. The Summons directed the Defendant to appear on the 14th day of March, 2007 at 10:15 A.M. at the office of the

Internal Revenue Service, 600 Arch Street, Room 3256, Philadelphia, Pennsylvania, to testify and produce certain documents and records necessary to prepare a Collection Information Statement for the period January 1, 2006 to January 1, 2007, as is more fully set forth in the Summons. The original of the Summons served upon the Defendant is attached hereto and incorporated herein as Exhibit 1.

VI.

The Defendant did not appear on March 14, 2007. The Declaration of Plaintiff Revenue Officer reciting the failure to comply with the Summons is attached hereto and incorporated as Exhibit 2.

VII.

It was and continues to be essential to the collection of the outstanding FICA and Withholding tax liabilities (Forms 941) and collection of the Federal Unemployment tax liabilities (Forms 940) of Peterson Law Firm, P.C., that the defendant be required to testify and produce those records and documents demanded by the Summons, which are not in the possession of the Plaintiffs.

VIII.

As indicated above, the investigation is being conducted for a legitimate purpose and the information sought may be relevant to that purpose. The plaintiffs have complied with the

administrative procedures required by the Internal Revenue Code of 1986, as amended.

WHEREFORE, Plaintiffs respectfully pray:


1. That this Court enter an Order directing the Defendant to show cause why he should not comply with and obey the aforementioned Summons in each and every requirement thereof

2. That the Court enter an order directing the Defendant to obey the aforementioned Summons in each and every requirement thereof and to order that he testify, produce the books, records and other information as called for by the summons before Plaintiff Revenue Officer or any other properly designated officer of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court render such other and further relief as is just and proper.

PATRICK L. MEEHAN  
UNITED STATES ATTORNEY

  
MARY CATHERINE FRYE  
Assistant United States Attorney



# Summons

In the matter of Peterson Law Firm Pc, 2033 Walnut St, Phila, PA 19103-4403

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Small Business/Self Employed - Non SBSE Field Area

Periods: See attachment for Period information

## The Commissioner of Internal Revenue

To: DWIGHT T PETERSON, PRESIDENT

At: 5118 FONT HILL COURT LANGHORNE PA 19047

You are hereby summoned and required to appear before RICHARD GAVAGHAN, an officer of the Internal Revenue Service, and/or his or her designee, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for the period 01/01/2006 to 01/01/2007, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

### Business address and telephone number of IRS officer before whom you are to appear:

600 ARCH ST RM 3256, PHILADELPHIA, PA 19136 215-861-1567

Place and time for appearance at 600 ARCH ST RM 3256, PHILADELPHIA, PA 19136

on the 14TH day of MARCH, 2007 at 10:15 o'clock A m.

Issued under authority of the Internal Revenue Code this 1 day of March 2007

  
Signature of Issuing Officer

REVENUE OFFICER  
Title

Signature of Approving Officer (if applicable)

Title

 **IRS**  
Department of the Treasury  
Internal Revenue Service  
[www.irs.gov](http://www.irs.gov)  
Form 2039(Rev. 10-2006)  
Catalog Number 21405J

**EXHIBIT**

Original -- to be kept by IRS

**Attachment to Summons Form 2039**

In the matter of **Peterson Law Firm Pc**

Period information: 09/30/1997, 12/31/1997, 03/31/1998, 06/30/1998, 12/31/1998, 03/31/2001, 06/30/2002, 12/31/2002, 03/31/2003, 09/30/2003, 12/31/2003, 03/31/2004, 12/31/2004. 12/31/2001, 12/31/2002. 12/31/1995.





# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

3/1/2007

Time

4:25 pm

## How Summons Was Served

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.
2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):
3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature

Richard Garayhan

Title

CO

4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to

determine whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_

Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

## How Notice Was Given

- |  |  |
|--|--|
| <input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.   | <input type="checkbox"/> I gave notice by handing it to the noticee.   |
| <input checked="" type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any). | <input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed. |
|  | <input type="checkbox"/> No notice is required.  |

Signature

Richard Garayhan

Title

CO

I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature

Title

UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA and	)	
RICHARD GAVAGHAN, Revenue Officer of	)	
the Internal Revenue Service,	)	
	)	
Plaintiffs,	)	
v.	)	Civil Action No.
	)	
DWIGHT T. PETERSON, PRESIDENT	)	
PETERSON LAW FIRM, P.C.,	)	
	)	
Defendant.	)	

DECLARATION

RICHARD GAVAGHAN, plaintiff herein, declares:

1. I am employed as a revenue officer in the Small Business/Self-Employed Division of the Internal Revenue Service at Philadelphia, Pennsylvania.
2. In my capacity as a revenue officer, I am conducting an investigation into the collection of the FICA and Withholding tax liabilities (Forms 941) of Peterson Law Firm, P.C. for the quarters ending 9/30/97, 12/31/97, 3/31/98, 6/30/98, 12/31/98, 3/31/01, 6/30/02, 12/31/02, 3/31/03, 9/30/03, 12/31/03, 3/31/04, 12/31/04; and the collection of the Federal Unemployment tax liabilities (Forms 940) for the years ending 12/31/95, 12/31/01 and 12/31/02.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., Carol Kelly, Revenue Officer issued on 03/01/2007, an Internal Revenue Service summons, Form 2039, to Dwight T. Peterson, President of Peterson Law Firm, P.C, to give testimony and to produce for examination books, papers,

EXHIBIT 2

records, or other data as described in said summons. The summons is attached to the petition as Exhibit 1.

4. In accordance with section 7603 of Title 26, U.S.C., on 03/01/2007, I served an attested copy of the Internal Revenue Service summons described in paragraph 3 above on the defendant, Dwight T. Peterson, President of Peterson Law Firm, P.C., by leaving a copy at the last known place of abode, as evidenced in the certificate of service on the reverse side of the summons.

5. On 03/14/2007, the defendant, Dwight T. Peterson, President of Peterson Law Firm, P.C., did not appear. The defendant's refusal to comply with the summons continues to the date of this declaration.

6. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

7. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

8. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly collect the FICA and Withholding tax liabilities (Forms 941) for the quarters ending 9/30/97, 12/31/97, 3/31/98, 6/30/98, 12/31/98, 3/31/01, 6/30/02, 12/31/02, 3/31/03, 9/30/03, 12/31/03, 3/31/04, 12/31/04; and to collect the Federal Unemployment tax liabilities (Forms 940) for the years ending 12/31/95, 12/31/01 and 12/31/02 of Dwight T. Peterson, President of Peterson Law Firm, P.C. This investigation is being conducted for a legitimate purpose and the information may be relevant for that purpose.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this *19<sup>th</sup>* day of April, 2007.

  
RICHARD GAVAGHAN  
REVENUE OFFICER